

## **GENERAL FUND**

---

The General Fund is the general operating fund of the County, in which day to day operations are accounted for.

MIAMI-DADE COUNTY, FLORIDA

**GENERAL FUND**  
**SUPPLEMENTAL BALANCE SHEET**  
**SEPTEMBER 30, 1998**  
(in thousands)

	<b>September 30,</b>	
	<b>1998</b>	<b>1997</b>
<b>Assets:</b>		
Cash and cash equivalents	\$ 55,068	\$ 14,846
Investments	111,565	29,252
Accounts receivable	7,819	8,148
Allowance for uncollectible accounts		(2,130)
Delinquent taxes receivable	24,388	28,551
Allowance for uncollected delinquent taxes	(24,388)	(28,551)
Due from other funds	58,451	126,233
Due from other governments	12,799	18,817
Inventories	12,356	12,072
Total assets	<u>\$ 258,058</u>	<u>\$ 207,238</u>
<b>Liabilities and Fund Equity:</b>		
Liabilities:		
Accounts payable and accrued expenditures	\$ 39,295	\$ 28,471
Due to other funds		1,882
Total liabilities	<u>39,295</u>	<u>30,353</u>
Fund Equity:		
Reserve for encumbrances	5,512	13,590
Reserve for inventories	12,356	12,072
Reserve for interfund receivables	33,721	36,120
Reserve for environmentally endangered lands	67,546	66,729
Reserve for Housing Finance Authority	14,773	11,373
Unreserved fund balance	84,855	37,001
Total fund equity	<u>218,763</u>	<u>176,885</u>
Total liabilities and fund equity	<u>\$ 258,058</u>	<u>\$ 207,238</u>

**MIAMI-DADE COUNTY, FLORIDA**

**GENERAL FUND  
SUPPLEMENTAL STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND EQUITY**

**SEPTEMBER 30, 1998**

(in thousands)

	<b>September 30,</b>	
	<b>1998</b>	<b>1997</b>
Revenues:		
Taxes		
General property taxes	\$ 577,643	\$ 570,639
Utility taxes	98,662	97,319
Local option gas tax	49,636	47,039
Franchise taxes	30,702	30,177
Total	<u>756,643</u>	<u>745,174</u>
Licenses and permits		
Building and zoning	36,574	42,946
Occupational	15,962	14,843
Animal licenses	3,650	3,573
Total	<u>56,186</u>	<u>61,362</u>
Intergovernmental revenues		
State sales tax	78,958	73,344
State Revenue Sharing	73,828	61,697
Gasoline and motor fuel tax	10,147	9,784
Cigarette taxes	1,062	1,149
Alcoholic beverages license	1,059	1,053
State crime lab reimbursement	797	852
Other	1,145	1,157
Total	<u>166,996</u>	<u>149,036</u>
Charges for services		
Clerk of Circuit Court	18,040	17,584
Tax Collector fees	17,592	17,298
Merchandise sales & recreation fees	15,399	14,540
Sheriff and police services	2,724	2,679
Tolls - Venetian Causeway		490
Other	47,061	40,731
Total	<u>100,816</u>	<u>93,322</u>
Fines and forfeitures		
Circuit and County Courts	23,329	21,645
Interest income	<u>19,854</u>	<u>19,220</u>
Other		
Administrative	30,595	29,888
Rentals	3,008	3,450
Reimbursements and other	18,072	11,859
Total	<u>51,675</u>	<u>45,197</u>
Total revenues	<u>\$ 1,175,499</u>	<u>\$ 1,134,956</u>

(Continued)

**MIAMI-DADE COUNTY, FLORIDA**

**GENERAL FUND  
SUPPLEMENTAL STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND EQUITY**

**SEPTEMBER 30, 1998**

(Continued)

(in thousands)

	<b>September 30,</b>	
	<b>1998</b>	<b>1997</b>
Expenditures:		
Policy formulation and general government		
Financial administration	\$ 58,913	\$ 58,695
Judicial	113,720	114,449
Executive	4,269	5,442
Legislative	6,679	7,042
Other general government	61,414	64,228
Total	244,995	249,856
Protection of people and property		
Police and crime control	328,533	306,943
Corrections and rehabilitation	180,445	176,544
Protective services and inspection	44,778	46,348
Total	553,756	529,835
Physical environment	31,446	31,094
Transportation	26,737	27,522
Health	33,776	72,318
Socio-economic environment		
Welfare	8,186	8,701
Social services	2,293	2,027
Total	10,479	10,728
Culture and recreation	60,033	59,432
Total expenditures	961,222	980,785
Excess of revenues over expenditures	214,277	154,171
Other financing sources (uses):		
Operating transfers in	100,819	99,291
Operating transfers out	(269,126)	(267,992)
Total other financing (uses)	(168,307)	(168,701)
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	45,970	(14,530)
Fund equity at beginning of year, as restated	176,601	191,413
Increase (decrease) in reserve for inventory	284	2
Residual equity transfer	(4,092)	
Fund equity at end of year	\$ 218,763	\$ 176,885

(Concluded)

**MIAMI-DADE COUNTY, FLORIDA**

**GENERAL FUND  
SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1998**

(in thousands)

	<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
<b>Revenues:</b>			
Taxes			
General property taxes	\$ 570,140	\$ 577,643	\$ 7,503
Utility taxes	91,127	98,662	7,535
Local option gas tax	45,957	49,636	3,679
Franchise taxes	26,959	30,702	3,743
Total	734,183	756,643	22,460
Licenses and permits			
Building and zoning	37,733	36,574	(1,159)
Occupational	15,446	15,962	516
Animal licenses	4,011	3,650	(361)
Total	57,190	56,186	(1,004)
Intergovernmental revenues			
State sales tax	72,660	78,958	6,298
State Revenue Sharing	60,917	73,828	12,911
Gasoline and motor fuel tax	9,117	10,147	1,030
Cigarette taxes	1,140	1,062	(78)
Alcoholic beverages license	835	1,059	224
State crime lab reimbursement	700	797	97
Other	1,129	1,145	16
Total	146,498	166,996	20,498
Charges for services			
Clerk of Circuit Court	17,118	18,040	922
Tax Collector fees	16,266	17,592	1,326
Merchandise sales & recreational fees	15,543	15,399	(144)
Sheriff and police services	2,630	2,724	94
Other	43,992	47,061	3,069
Total	95,549	100,816	5,267
Fines and forfeitures			
Circuit and County Courts	21,507	23,329	1,822
Investment income	14,624	19,854	5,230
Other	45,921	51,675	5,754
Total revenues	1,115,472	1,175,499	60,027
<b>Expenditures:</b>			
Policy formulation and general government			
Office of the Mayor	1,602	1,602	
County Commission	6,840	6,523	317
County Manager	2,728	2,667	61
Office of Management and Budget	1,797	1,788	9
Personnel	7,692	7,692	
Finance	17,333	16,247	1,086
Audit and Management Services	3,917	3,726	191

(Continued)

**MIAMI-DADE COUNTY, FLORIDA**

**GENERAL FUND  
SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1998**

(Continued)  
(in thousands)

	<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
Policy formulation and general government (continued)			
Property Appraiser	\$ 12,794	\$ 12,709	\$ 85
Clerk of Circuit and County Courts	61,293	59,891	1,402
Community Affairs	1,294	1,294	
Office of Computer Services	26,219	26,219	
Elections	7,006	7,002	4
Fair Employment Practices	465	465	
Law	9,754	9,749	5
Planning	4,427	3,432	995
Judicial Administration	56,568	53,829	2,739
General Service Administration	23,484	16,227	7,257
General government costs	13,933	13,933	
Total	259,146	244,995	14,151
Protection of people and property			
Police	328,664	323,002	5,662
Corrections and rehabilitation	180,637	180,445	192
Building code compliance	2,790	2,455	335
Consumer services	6,071	5,301	770
Planning	34,589	30,764	3,825
Team Metro	7,120	6,258	862
Non-departmental	2,989	2,723	266
General government costs	2,886	2,808	78
Total	565,746	553,756	11,990
Physical environment			
Environmentally Endangered Lands	3,393	3,393	
Environmental Resources	30,218	27,690	2,528
General government costs	364	363	1
Total	33,975	31,446	2,529
Transportation			
Public Works	27,844	26,737	1,107
Health			
Public Works	6,066	5,724	342
General government costs	34,602	28,052	6,550
Total	40,668	33,776	6,892
Socio-economic environment			
Welfare	8,389	8,186	203
Audit and Management Services	501	183	318
Metro Miami Action Plan	1,740	1,594	146
General government costs	516	516	
Total	\$ 11,146	\$ 10,479	\$ 667

(Continued)

MIAMI-DADE COUNTY, FLORIDA

**GENERAL FUND**  
**SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES**  
**BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1998**

(Continued)

(in thousands)

	<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
Culture and Recreation			
Cultural Affairs Coordination	\$ 2,381	\$ 2,369	\$ 12
Park and Recreation	56,993	56,993	
General government costs	671	671	
Total	60,045	60,033	12
Total expenditures	998,570	961,222	37,348
Excess of revenues over expenditures	116,902	214,277	97,375
Other financing sources (uses):			
Operating transfers in	103,997	100,819	(3,178)
Operating transfers out	(273,696)	(269,126)	4,570
Reserve for future expenditures:			
Physical environment	(66,237)		66,237
Total other financing sources (uses)	(235,936)	(168,307)	67,629
Deficiency of revenues over expenditures and other financing sources (uses)	(119,034)	45,970	165,004
Fund equity at beginning of year	123,126	176,601	53,475
Increase in reserve for inventory		284	284
Residual equity transfer	(4,092)	(4,092)	
Fund equity at end of year		\$ 218,763	\$ 218,763

(Concluded)